

Phillips Lytle LLP

CM-ECF and First Class Mail

December 28, 2012

Hon. Robert E. Littlefield, Jr. United States Bankruptcy Court Northern District of New York James T. Foley Courthouse 445 Broadway, Suite 330 Albany, NY 12207

Re: In re Umbert Perillo

Case No. 12-11945-1-rel

Dear Judge Littlefield:

We represent American Tax Funding, LLC ("ATF"), a creditor of the Debtor in the above-referenced case. On December 26, 2012, ATF filed its Default Motion for an Order Granting Relief from the Automatic Stay ("Motion") (Docket No. 21).

ATF respectfully requests that the Court withdraw Motion.

Very truly yours,

Phillips Lytle LLP

By /s/ Joshua P. Fleury

Joshua P. Fleury

JPF2ht Doc # 01-2628517.1

cc: Laura L. Silva, Esq. (via CM-ECF and email)

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